

ABSTRACT

Hasanah, Uswatun. 2013. Thesis. Title: “The Analysis of Accounting Information System of the Inpatient Service Cash-Receipt (Case study on Regional Public Hospital (RSUD) Dr. Saiful Anwar Malang)”.

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Keywords : Accounting Information System, Cash-Receipt

This research aims to discover and analyze the implementation of accounting information system of cash-receipt and the effectiveness of the implemented system.

This research uses descriptive qualitative approach which aims to explain clearly, completely, and systematically about the research focus of every procedure and cash-receipt system. The research subject is employees in charge in cash-receipt division. This research is done for a month. The data used by the researcher is primary and secondary data by doing observation, interview and documentation. The researcher, then record and analyze the data then make conclusion and give recommendation.

The result shows that the existing system and procedure on hospital's cash-receipt is complete, including procedures, documents, accounting policy, journals and reports. But, there are lacks such as the lack of related parties in the procedures, the unclear job description of related parties, and no workflow at each inpatient administration counter of the hospital, which should support the implementation system and procedure to give important information for accounting information system users.